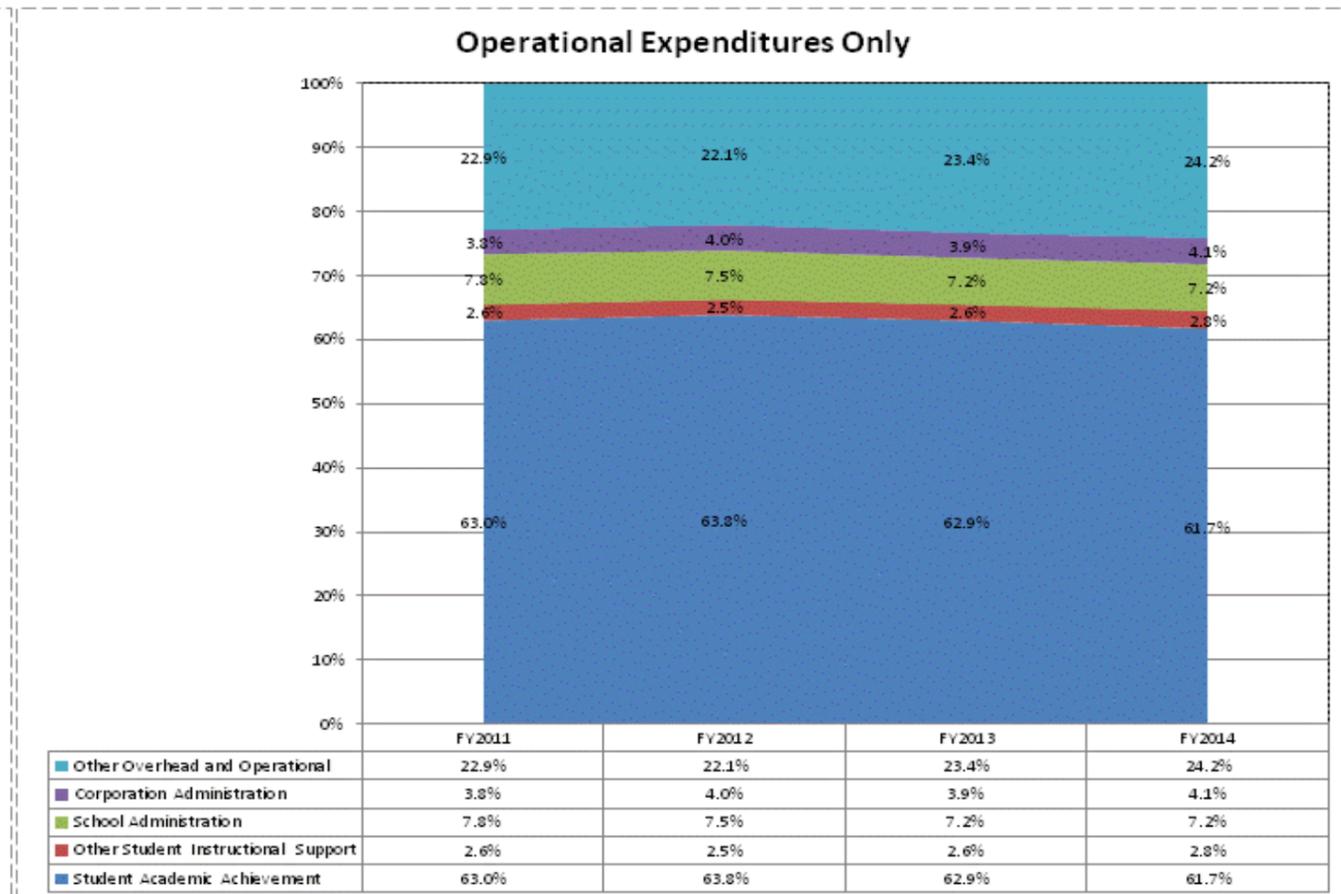
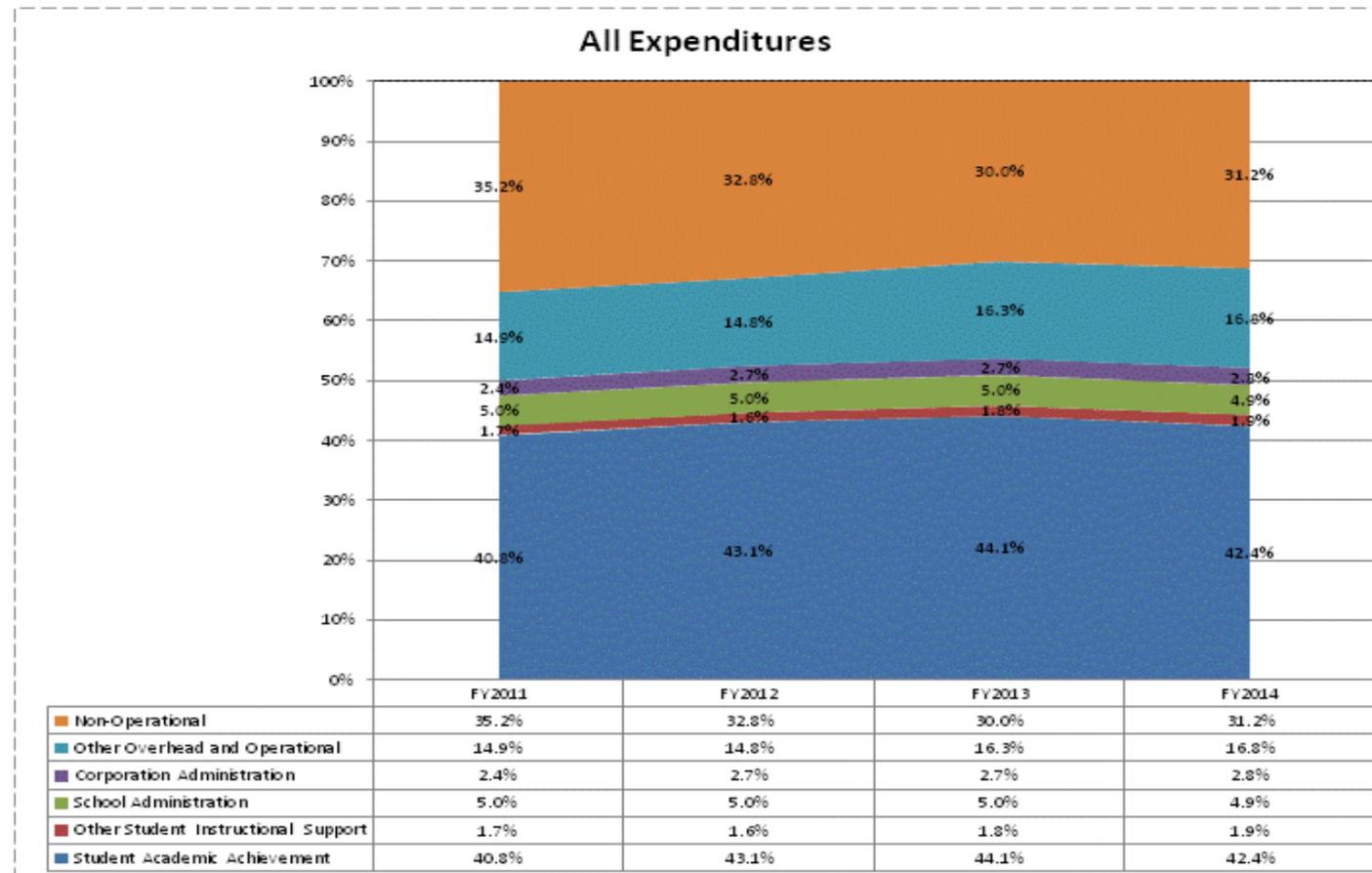


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
East Porter County School Corp (6510)

| East Porter County School Corp (6510) | FY 2006 | FY06 % of Total Exp | FY 2009 | FY09 % of Total Exp | FY 2013 | FY13 % of Total Exp | FY 2014 | FY14 % of Total Exp |
|---|---------------------|------------------------|---------------------|------------------------|---------------------|------------------------|---------------------|------------------------|
| Student Academic Achievement | \$9,852,515 | 46.9% | \$10,536,767 | 33.0% | \$11,093,605 | 44.1% | \$11,120,127 | 42.4% |
| Student Instructional Support | \$1,517,075 | 7.2% | \$1,746,215 | 5.5% | \$1,717,093 | 6.8% | \$1,802,398 | 6.9% |
| Overhead and Operational Nonoperational | \$3,967,588 | 18.9% | \$4,635,209 | 14.5% | \$4,792,534 | 19.1% | \$5,135,320 | 19.6% |
| Nonoperational | \$5,655,689 | 26.9% | \$14,966,623 | 46.9% | \$7,551,971 | 30.0% | \$8,179,907 | 31.2% |
| Grand Total | \$20,992,866 | | \$31,884,814 | | \$25,155,203 | | \$26,237,752 | |

| Student Instructional Expenditures (Academic Achievement plus Support) | FY 2006 | FY 2009 | FY 2013 | FY 2014 |
|--|---------|---------|---------|---------|
| | 54.2% | 38.5% | 50.9% | 49.3% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
East Porter County School Corp (6510)

| <u>Account</u> | <u>FY 2006</u> | <u>FY 2009</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|---|--------------------|---------------------|---------------------|---------------------|------------------------------|------------------------------|------------------------------------|
| Student Academic Achievement | | | | | | | |
| 11050 Regular Programs; Full Day Kindergarten | \$0 | \$0 | \$577,521 | \$537,925 | N/A | N/A | -7% |
| 11100 Regular Programs; Elementary | \$2,681,241 | \$3,957,228 | \$3,954,155 | \$3,889,035 | 45% | -2% | -2% |
| 11200 Regular Programs; Middle/Junior High | \$1,128,392 | \$1,510,758 | \$1,862,082 | \$1,876,243 | 66% | 24% | 1% |
| 11300 Regular Programs; High School | \$1,848,711 | \$2,788,683 | \$2,747,288 | \$2,804,985 | 52% | 1% | 2% |
| 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$20,691 | \$64,667 | \$52,145 | \$68,520 | 231% | 6% | 31% |
| 11420 Vocational Education; Agriculture B | \$32,254 | \$68,555 | \$68,160 | \$68,958 | 114% | 1% | 1% |
| 11450 Vocational Education; Consumer and Homemaking | \$118,337 | \$128,285 | \$114,595 | \$116,291 | -2% | -9% | 1% |
| 11620 Regular Programs; Alternative Education Programs; Middle/Junior High School | \$0 | \$0 | \$4 | -\$4 | N/A | N/A | -200% |
| 12110 Gifted And Talented; Gifted and Talented | \$54,944 | \$46,317 | \$0 | \$0 | -100% | -100% | N/A |
| 12150 Gifted And Talented; High Ability Student Programs | \$0 | \$3,974 | \$0 | \$0 | N/A | -100% | N/A |
| 12210 Mental Disabilities; Mild Mental Disabilities | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 12330 Physical Impairment; Visual Impairment | \$0 | \$0 | \$44 | \$1,147 | N/A | N/A | > 500% |
| 12350 Physical Impairment; Homebound | \$0 | \$0 | \$3,972 | \$635 | N/A | N/A | -84% |
| 12410 Emotional Disabilities; Emotional Disabilities; Full Time | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 12520 Culturally Different; Compensatory | \$345 | \$1 | \$0 | \$0 | -100% | -100% | N/A |
| 12610 Learning Disability | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 12900 Other Special Programs | \$14,856 | \$16,062 | \$14,559 | \$0 | -100% | -100% | -100% |
| 14100 Summer School Programs; Elementary | \$6,776 | \$1,656 | \$9,178 | \$557 | -92% | -66% | -94% |
| 14200 Summer School Programs; Middle/Junior High School | \$0 | \$0 | \$3,105 | \$0 | N/A | N/A | -100% |
| 14300 Summer School Programs; High School | \$20,908 | \$18,164 | \$0 | \$831 | -96% | -95% | N/A |
| 16100 Remediation Testing | \$35,946 | \$2,643 | \$0 | \$0 | -100% | -100% | N/A |
| 16200 Preventive Remediation | \$270 | \$51,298 | \$11,315 | \$61,791 | > 500% | 20% | 446% |
| 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$215,440 | \$266,326 | \$270,296 | \$300,810 | 40% | 13% | 11% |
| 17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements | \$731,127 | \$826,733 | \$796,439 | \$798,390 | 9% | -3% | 0% |
| 17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other | \$11,083 | -\$62,653 | \$15,294 | \$12,943 | 17% | N/A | -15% |
| 17900 Payments to Other Governmental Units Within State; Other | \$0 | \$310 | \$441 | \$529 | N/A | 71% | 20% |
| 22120 Improvement of Instruction; Instruction and Curriculum Development | \$45,021 | \$55,110 | \$113,764 | \$92,360 | 105% | 68% | -19% |
| 22130 Improvement of Instruction; Instructional Staff Training | \$28,173 | \$34,389 | \$0 | \$68 | -100% | -100% | N/A |
| 22220 Library/Media Services; School Library | \$246,482 | \$309,499 | \$127,523 | \$92,272 | -63% | -70% | -28% |
| 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$47 | \$41,015 | \$18,441 | \$19,448 | > 500% | -53% | 5% |
| 22360 Instruction, Related Technology; Network Support | \$210,985 | \$68,404 | \$97,786 | \$92,473 | -56% | 35% | -5% |
| 22900 Other Support Service, Instructional Staff | \$0 | \$239 | \$0 | \$0 | N/A | -100% | N/A |
| 25510 Textbooks for Rent or Resale; Direction of Rental Service | \$287 | \$300 | \$0 | \$0 | -100% | -100% | N/A |
| 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$187,742 | \$303,239 | \$217,484 | \$273,867 | 46% | -10% | 26% |
| 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$2,946 | \$7,539 | \$18,014 | \$10,054 | 241% | 33% | -44% |
| 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$79,342 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 25570 Textbooks for Rent or Resale; Materials and Supplies | \$11,268 | \$9,333 | \$0 | \$0 | -100% | -100% | N/A |
| 25590 Textbooks for Rent or Resale; Other Textbook Resale Services | \$2,363 | \$4,244 | \$0 | \$0 | -100% | -100% | N/A |
| 26497 2007 Account Code - Teachers Retirement Fund | \$421,411 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only | \$0 | \$14,451 | \$0 | \$0 | N/A | -100% | N/A |
| Student Academic Achievement Total | \$8,157,387 | \$10,536,767 | \$11,093,605 | \$11,120,127 | 36% | 6% | 0% |
| Student Instructional Support | | | | | | | |
| 21130 Attendance and Social Work Services; Social Work Services | \$81,516 | \$118,706 | \$104,021 | \$113,555 | 39% | -4% | 9% |
| 21140 Attendance and Social Work Services; Pupil Accounting | \$3,709 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 21220 Guidance Services; Counseling Services | \$179,865 | \$231,919 | \$247,588 | \$287,161 | 60% | 24% | 16% |
| 21340 Health Services; Nurse Services | \$75,061 | \$89,863 | \$101,594 | \$110,496 | 47% | 23% | 9% |
| 21520 Speech Pathology and Audiology Services; Speech Pathology Services | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 24100 Office of The Principal | \$875,011 | \$1,305,727 | \$1,263,891 | \$1,291,186 | 48% | -1% | 2% |
| Student Instructional Support Total | \$1,215,162 | \$1,746,215 | \$1,717,093 | \$1,802,398 | 48% | 3% | 5% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
East Porter County School Corp (6510)

| <u>Account</u> | <u>FY 2006</u> | <u>FY 2009</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|---|--------------------|--------------------|--------------------|--------------------|------------------------------|------------------------------|------------------------------------|
| Overhead and Operational | | | | | | | |
| 23110 Board of Education; Service Area Direction | \$34,010 | \$35,980 | \$38,916 | \$41,617 | 22% | 16% | 7% |
| 23120 Board of Education; Service Area Assistants | \$0 | \$0 | \$0 | \$1,086 | N/A | N/A | N/A |
| 23150 Board of Education; Legal Services | \$11,429 | \$35,254 | \$10,869 | \$15,062 | 32% | -57% | 39% |
| 23160 Board of Education; Promotion Expenses | \$436 | \$5,655 | \$5,256 | \$10,452 | > 500% | 85% | 99% |
| 23210 Executive Administration; Office of The Superintendent | \$184,141 | \$226,861 | \$192,813 | \$216,862 | 18% | -4% | 12% |
| 23220 Executive Administration; Community Relations | \$500 | \$0 | \$2,500 | \$3,000 | 500% | N/A | 20% |
| 23290 Executive Administration; Other Executive Administration Services | \$0 | \$0 | \$481 | \$950 | N/A | N/A | 97% |
| 25110 Fiscal Services; Office of The Business Manager | \$51,379 | \$111,857 | \$74,206 | \$74,019 | 44% | -34% | 0% |
| 25140 Fiscal Services; Receiving and Disbursing Funds | \$0 | \$20,176 | \$28,377 | \$29,826 | N/A | 48% | 5% |
| 25150 Fiscal Services; Payroll Services | \$17,325 | \$29,448 | \$20,896 | \$20,907 | 21% | -29% | 0% |
| 25160 Fiscal Services; Financial Accounting | \$51,857 | \$56,947 | \$56,836 | \$50,632 | -2% | -11% | -11% |
| 25191 Other Fiscal Services; Refund of Revenue | \$57,091 | \$9,585 | \$5,154 | \$8,888 | -84% | -7% | 72% |
| 25193 Other Fiscal Services; Printed Forms | \$0 | \$325 | \$0 | \$0 | N/A | -100% | N/A |
| 25195 Other Fiscal Services; Bank Account Service Charge | \$0 | \$0 | \$6,003 | \$4,502 | N/A | N/A | -25% |
| 25196 Other Fiscal Services; Cash Change | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 25199 Other Fiscal Services; Other | \$0 | \$583 | \$3,797 | \$5,448 | N/A | > 500% | 43% |
| 25750 Personnel Services; Health Services | \$1,322 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 25810 Administrative Technology Services; Technology Services Supervision And Administration | \$0 | \$169,000 | \$223,391 | \$233,593 | N/A | 38% | 5% |
| 25870 Administrative Technology Services; Professional Development Costs For Administrative Techn | \$0 | \$700 | \$751 | \$1,046 | N/A | 49% | 39% |
| 25890 Other Technology Services | \$0 | \$27,848 | \$12,707 | \$20,927 | N/A | -25% | 65% |
| 25920 Ditch Assessments | \$275 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$1,400,965 | \$1,727,739 | \$1,562,126 | \$1,671,337 | 19% | -3% | 7% |
| 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$3,872 | \$7,232 | \$3,881 | \$3,505 | -9% | -52% | -10% |
| 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$117,383 | \$117,593 | \$97,936 | \$125,100 | 7% | 6% | 28% |
| 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$375 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26499 2007 Account Code - Other | \$8,735 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$635 | \$418 | \$325 | \$0 | -100% | -100% | -100% |
| 26600 Operation and Maintenance of Plant Services; Security Services | \$0 | \$0 | \$0 | \$7,070 | N/A | N/A | N/A |
| 26700 Operation and Maintenance of Plant Services; Insurance | \$133,282 | \$183,524 | \$165,930 | \$175,915 | 32% | -4% | 6% |
| 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant | \$19,926 | \$24,140 | \$21,706 | \$21,779 | 9% | -10% | 0% |
| 27010 Student Transportation; Service Area Direction | \$29,482 | \$89,870 | \$123,552 | \$124,671 | 323% | 39% | 1% |
| 27100 Student Transportation; Vehicle Operation | \$384,186 | \$430,371 | \$477,441 | \$466,471 | 21% | 8% | -2% |
| 27200 Student Transportation; Monitoring Services | \$4,249 | \$23,005 | \$14,385 | \$21,832 | 414% | -5% | 52% |
| 27300 Student Transportation; Vehicle Servicing and Maintenance | \$185,706 | \$208,025 | \$243,676 | \$278,286 | 50% | 34% | 14% |
| 27400 Student Transportation; Purchase of School Buses | \$170,588 | \$164,205 | \$372,255 | \$388,408 | 128% | 137% | 4% |
| 27500 Student Transportation; Insurance on Buses | \$48,619 | \$26,718 | \$32,526 | \$34,283 | -29% | 28% | 5% |
| 27600 Student Transportation; Insurance on Pupils | \$15,460 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 27700 Student Transportation; Contracted Transportation Services | \$30,531 | \$25,436 | \$0 | \$0 | -100% | -100% | N/A |
| 27900 Student Transportation; Other Student Transportation Services | \$54,129 | \$96,958 | \$95,083 | \$102,601 | 90% | 6% | 8% |
| 27910 Student Transportation; Bus Driver Training | \$98 | \$735 | \$0 | \$0 | -100% | -100% | N/A |
| 31100 Food Services Operations; Service Area Direction | \$0 | \$0 | \$28,501 | \$37,612 | N/A | N/A | 32% |
| 31200 Food Services Operations; Food Preparation and Dispensing | \$315,140 | \$388,660 | \$360,186 | \$386,981 | 23% | 0% | 7% |
| 31400 Food Services Operations; Food Purchases | \$257,118 | \$350,768 | \$420,555 | \$421,565 | 64% | 20% | 0% |
| 31900 Other Food Services | \$19,485 | \$39,593 | \$89,515 | \$129,086 | > 500% | 226% | 44% |
| Overhead and Operational Total | \$3,609,729 | \$4,635,209 | \$4,792,534 | \$5,135,320 | 42% | 11% | 7% |
| Nonoperational | | | | | | | |
| 33200 Community Recreation | \$0 | \$0 | \$6,477 | \$267 | N/A | N/A | -96% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
East Porter County School Corp (6510)

| <u>Account</u> | <u>FY 2006</u> | <u>FY 2009</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|---|--------------------|---------------------|--------------------|--------------------|------------------------------|------------------------------|------------------------------------|
| 33300 Civic Services | \$0 | \$0 | \$20,388 | \$17,114 | N/A | N/A | -16% |
| 33400 Athletic Coaches | \$201,804 | \$246,233 | \$221,556 | \$247,608 | 23% | 1% | 12% |
| 33990 Other Community Services; Other | \$700 | \$300 | \$0 | \$0 | -100% | -100% | N/A |
| 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 43000 Facilities Acquisition and Construction; Professional Services | \$13,754 | \$63,905 | \$70,703 | \$25,233 | 83% | -61% | -64% |
| 45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im | \$78,256 | \$8,802,873 | \$276,536 | \$903,624 | > 500% | -90% | 227% |
| 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$591,671 | \$593,514 | \$0 | \$0 | -100% | -100% | N/A |
| 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$6,790 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$473,302 | \$410,573 | \$614,557 | \$661,106 | 40% | 61% | 8% |
| 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$0 | \$0 | \$22,845 | \$0 | N/A | N/A | -100% |
| 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$502,677 | \$377,240 | \$749,788 | \$692,466 | 38% | 84% | -8% |
| 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$36,247 | \$37,325 | \$17,190 | \$33,609 | -7% | -10% | 96% |
| 51100 Debt Services; Principal on Debt; Bonds | \$104,406 | \$190,000 | \$230,000 | \$240,000 | 130% | 26% | 4% |
| 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del | \$0 | \$30,286 | \$0 | \$0 | N/A | -100% | N/A |
| 52100 Debt Services; Interest on Debt; Bonds | \$221,159 | \$138,189 | \$127,640 | \$115,798 | -48% | -16% | -9% |
| 52200 Debt Services; Interest on Debt; Temporary Loans | \$66,261 | \$99,659 | \$0 | \$0 | -100% | -100% | N/A |
| 52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt | \$0 | \$4,303 | \$0 | \$0 | N/A | -100% | N/A |
| 53100 Debt Services; Lease Rental; Buildings ; Principal | \$3,186,500 | \$3,846,500 | \$3,120,000 | \$3,275,000 | 3% | -15% | 5% |
| 53150 Debt Services; Lease Rental; Buildings ; Interest | \$0 | \$0 | \$1,953,500 | \$1,798,000 | N/A | N/A | -8% |
| 53300 Debt Services; Lease Rental; School Buses ; Principal | \$18,174 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 53400 Debt Services; Lease Rental; Other ; Principal | \$0 | \$30,286 | \$0 | \$0 | N/A | -100% | N/A |
| 53450 Debt Services; Lease Rental; Other ; Interest | \$0 | \$3,652 | \$0 | \$0 | N/A | -100% | N/A |
| 54200 Common School Fund; Principal | \$96,424 | \$84,498 | \$116,030 | \$164,380 | 70% | 95% | 42% |
| 54250 Common School Fund; Interest | \$0 | \$0 | \$4,761 | \$5,700 | N/A | N/A | 20% |
| 59100 Other Debt Services Obligations; Registrars Fee | \$5,959 | \$4,038 | \$0 | \$0 | -100% | -100% | N/A |
| 59200 Other Debt Services Obligations; Bank Fee | \$0 | \$3,250 | \$0 | \$0 | N/A | -100% | N/A |
| Nonoperational Total | \$5,604,085 | \$14,966,623 | \$7,551,971 | \$8,179,907 | 46% | -45% | 8% |
| Prorated By Fund | | | | | | | |
| 26491 2007 Account Code - PERF | \$52,591 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26492 2007 Account Code - Social Security | \$676,051 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26493 2007 Account Code - Workmen's Compensation | \$73,772 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26494 2007 Account Code - Group Insurance | \$1,427,297 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26496 2007 Account Code - Unemployment Compensation | \$1,901 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26498 2007 Account Code - Severance / Early Retirement Pay | \$174,891 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Prorated By Fund Total | \$2,406,503 | \$0 | \$0 | \$0 | N/A | N/A | N/A |